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Quarterly Summary of State and Local Tax Revenue

July-September 1981

Tax collections of State and local governments totaled \$247.4 billion during the 12 months ended with September 1981, an increase of 10.0 percent over the amount collected during the 12 months ended September 1980. State tax collections totaled \$154.1 billion, up 10.1 percent, during this period and local government taxes amounted to \$93.3 billion, an increase of 9.8 percent. Table A provides a summary by type of tax.

During the third quarter of calendar 1981, collections of State and local taxes amounted to \$57.4 billion. Compared to the

corresponding quarter of 1980, this is a rise of \$5.4 billion, or 10.5 percent. Table 1 shows amounts for the current quarter and prior quarters since 1976.

Table 3 reports local collections of property taxes for selected local areas. It should be noted that the amounts shown in table 3 are not limited to locally imposed property taxes, but are intended to include any amounts of State-imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

Table A. Twelve-Month State and Local Tax Collections: September 1981 and 1980

Type of tax	Amount (in millions of dollars) 12 months ended with September		Percent change
	1981	1980	
Total.....	247,425	224,954	10.0
Property.....	73,597	67,765	8.6
Other than property.....	173,828	157,189	10.6
General sales and gross receipts.....	57,191	52,330	9.3
Motor fuel.....	10,067	9,809	2.6
Tobacco product sales.....	4,053	3,896	4.0
Alcoholic beverage sales.....	2,791	2,635	5.9
Individual income.....	47,461	42,722	11.1
Corporation net income.....	14,407	13,718	5.0
Motor vehicle and operators' licenses....	6,151	5,820	5.7
All other.....	31,705	26,258	20.7

Note: Because of rounding, detail may not add to totals.

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INTRODUCTION

TAX COLLECTIONS ADJUSTED FOR SEASONAL VARIATION

State and local government taxes are subject to numerous influences which affect the level of collections from quarter to quarter. Included among these are factors which affect the long-term pattern of tax revenue, such as tax rate changes, adjustments by legislation or legal rulings in the coverage of particular taxes, the imposition of a specific tax by additional governments, or general economic growth.

Over shorter time spans, tax collections are influenced by the method of tax administration and collection, as well as by institutional factors. For example, the traditional payment of property taxes late in the calendar year is reflected in the significant jump of actual property tax revenue during the fourth quarter annually. Likewise, the existence of filing dates early in the calendar year is a factor in the collection pattern of individual income taxes.

Factors such as these result in the existence of repetitive intrayear fluctua-

tions in the collection pattern of particular taxes. Such seasonal fluctuations often make quarter-to-quarter comparisons of tax collection amounts difficult.

The process of seasonal adjustment is used to identify and remove such short-term systematic fluctuations from the quarterly figures. Long-term trend and cyclical movements, as well as irregular fluctuations, are left intact by the adjustment process. The comparison of tax collections in successive quarters is more meaningful, as the underlying long-term movement of the data is more easily observed. Similarly, any erratic or unusual short-term behavior in the tax collection pattern is more clearly revealed in the seasonally adjusted series, providing a basis for study of the causes of such behavior.

On a seasonally adjusted basis, State and local government tax collections amounted to \$63.3 billion during the third quarter of calendar 1981. This is a .7 percent increase over the \$62.9 billion collected during the previous quarter. Table B provides a summary of State and local tax collections adjusted to remove seasonal variation.

Table B. Seasonally Adjusted Tax Collections, Third Quarter 1981 and Prior Periods

Type of tax	Seasonally adjusted collections (millions of dollars)			Percentage change, tax collections in 3d quarter 1981 from--	
	1981		1980	2d quarter 1981	3d quarter 1980
	3d quarter	2d quarter	3d quarter		
Total.....	\$63,308	\$62,858	\$57,478	.7	10.1
Property.....	17,836	18,409	17,232	-3.1	3.5
Other than property.....	45,472	44,449	40,246	2.3	13.0
General sales and gross receipts.....	14,987	14,752	13,246	1.6	13.1
Individual income.....	12,220	12,292	10,985	-.6	11.2
Corporation net income.....	3,813	3,562	3,524	7.0	8.2
Motor fuel.....	2,598	2,492	2,374	4.3	9.4
Motor vehicle and operators' licenses	1,708	1,553	1,566	10.0	9.1
Other.....	10,146	9,798	8,551	3.6	18.7
BY LEVEL OF GOVERNMENT					
State.....	40,201	39,226	35,588	2.5	13.0
Local.....	23,150	23,825	21,853	-2.8	5.9

Table 2 presents seasonally adjusted collections for selected taxes and groups of taxes on a quarterly basis since 1976, and also shows the quarter-to-quarter percentage change for each series over the same time period.

The method used to adjust data on tax collections for seasonal variation is the X-11Q variant of the Census Method II seasonal adjustment program. A complete description of this program can be found in The X-11 Variant of the Census Method II Seasonal Adjustment Program (U.S. Bureau of the Census, Technical Paper No. 15, revised 1967). Seasonal adjustment factors were developed from unadjusted data (actual tax collections) compiled in this survey from 1970 through third quarter 1981. These factors are presented in Appendix B for the period 1976 through third quarter 1981.

Seasonal factors are calculated for individual taxes and groups of taxes as well as for aggregates of State and local tax collections separately. Total adjusted tax collections are defined to equal the sum of the adjusted individual taxes and tax groups shown in Appendix B. State and local government totals are shown separately, but do not sum to National totals shown because of the method of adjustment used.

CONCEPTS AND TERMINOLOGY

In this report the concept of "taxes" is comprised of all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections for the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts

refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report is suggested by their headings; explicit definitions appear in annual reports on government finances.¹ A major portion of the residual heading "All other taxes" includes selective sales taxes, such as those on public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 1. The remaining 4 percent (making up 11 percent of the local government total, and representing about one-third of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

Most of the data in this report were gathered by mail canvass of appropriate State offices. In some instances data were compiled by trained representatives of the Bureau of the Census from official State records.

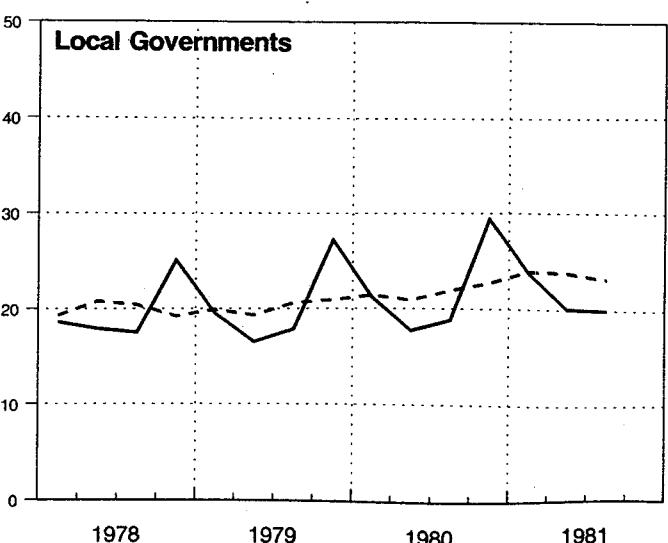
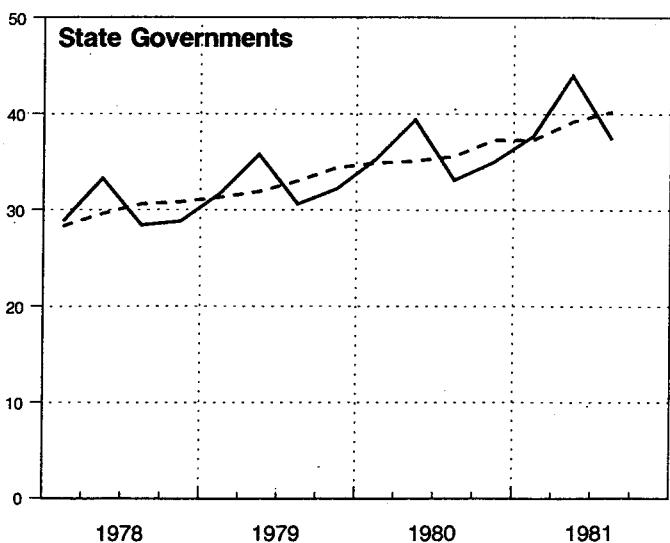
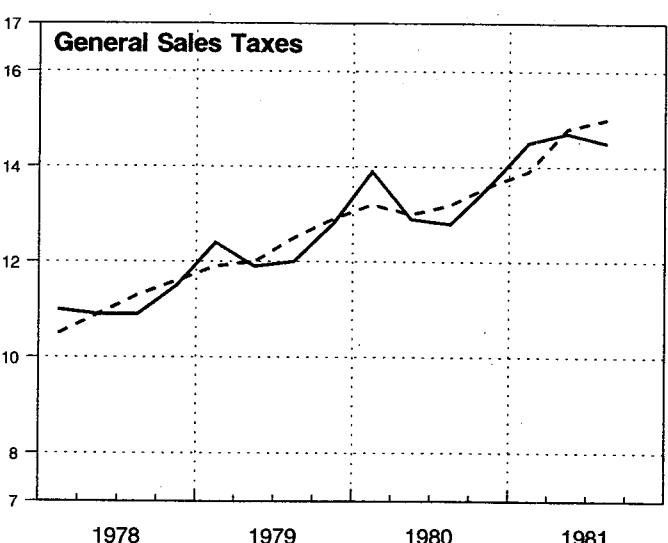
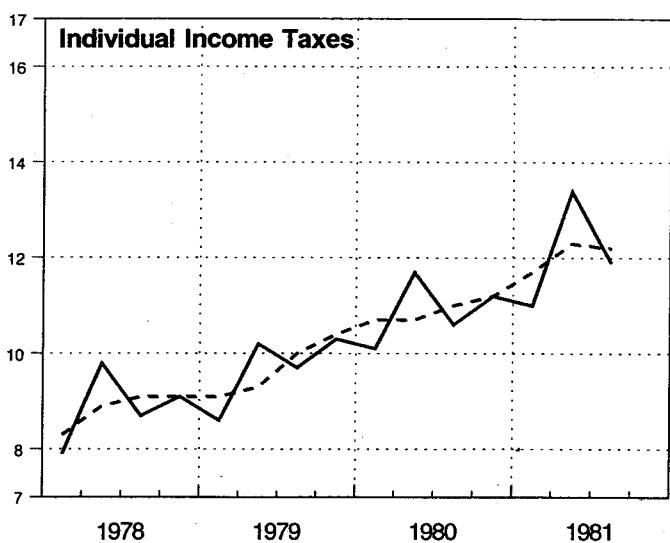
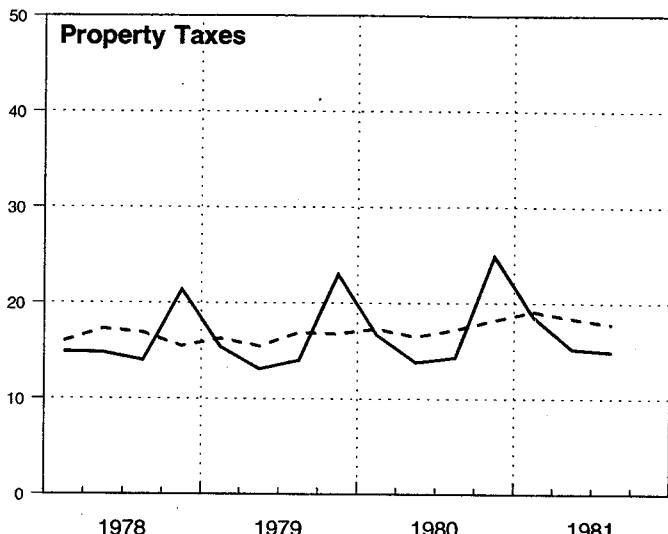
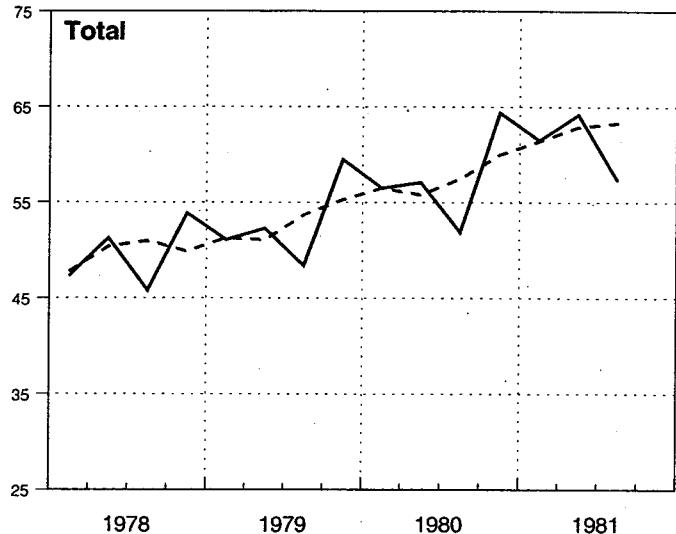
Data are subject to possible inaccuracies in classification, response and processing. Every effort is made to keep such errors to a minimum through care in examining, editing, and tabulating the data.

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports State Government Tax Collections in 1980 and State Government Finances in 1980. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1979-80.

INTRODUCTION

**Quarterly Tax Collections
of State and Local Governments,
by Level of Government
and for Selected Types of Taxes:
1978 to 1981 (in Billions of Dollars)**

— Actual tax collections
- - - Seasonally-adjusted tax collections



Concurrent adjustment of seasonal factors is utilized in this survey. With each additional quarter of data, seasonal factors are calculated for the current quarter, and prior quarterly seasonal factors are revised as needed. Concurrent adjustment generally reduces the overall magnitude of the revisions to seasonal factors, in comparison to the once-a-year adjustment of seasonal factors utilized in other surveys.

In this survey, concurrent adjustment is particularly important because of the changing nature of the underlying data base. Seven of the nine component series of tax collections are comprised essentially of State government taxes. Changes in the reported amounts of tax collections by these respondents can occur. In addition, reporting discrepancies in the quarterly surveys often become evident when the amounts are compared to the Census Bureau's survey of fiscal year State government tax collections. Concurrent adjustment of the seasonal factors thus incorporates all changes in the underlying data base into the computation of seasonally adjusted statistics each quarter.

It should be emphasized that the method used to compute seasonal factors does not change from quarter-to quarter. Revisions result entirely from changes to the underlying data base or the addition of new data.

The seasonally adjusted statistics are considered final (subject to no further revision) after four years.

Property tax collections since the first quarter 1976, as shown in table 1, are estimated based upon information from a re-

vised stratified sample panel, effective in January 1975, containing 568 counties or county-type areas which are served altogether by approximately 6,300 local tax collecting agencies. The sample represents an expansion in the number of units canvassed as well as a change in the frequency distribution of these units by size resulting in more complete coverage. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 77 percent of them. Sampling variation was calculated for the property tax data thus developed from a sample survey covering 1972. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent (\pm) from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

ACKNOWLEDGMENT

Appreciation is extended to the numerous State and local officials who supplied basic data needed for the preparation of this report.

For further information concerning seasonal adjustment of these data, contact David Kellerman, Governments Division, Bureau of the Census, Washington, D.C. 20233 (Area code 301/763-5121). Inquiries regarding other aspects of this report may be directed to Henry Wulf, Governments Division, Bureau of the Census, Washington, D.C. 20233 (Area code 301/763-7664).

QUARTERLY TAX REPORT

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Table 1. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax:
Third Quarter of 1981 and Prior Periods
(Millions of dollars. Data not adjusted for seasonal variations)

Period	Total	Level of tax-imposing government		Type of tax								
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Tobacco product sales	Alcoholic beverage sales	Individual income	Corporation net income ¹	Motor vehicle and operators' licenses	All other
QUARTERS												
1981:												
3D QUARTER . . .	57 364	37 392	19 971	14 900	14 451	2 652	1 038	678	11 864	2 968	1 375	7 436
2D QUARTER . . .	64 153	44 024	20 129	15 226	14 662	2 460	1 068	740	13 419	4 989	1 708	9 881
1ST QUARTER . . .	61 522	37 718	23 804	18 613	14 518	2 422	933	696	10 965	3 705	1 867	7 603
1980:												
4TH QUARTER . . .	64 386	34 959	29 427	24 858	13 560	2 533	1 014	677	11 213	2 745	1 201	6 585
3D QUARTER . . .	51 915	33 084	18 831	14 345	12 775	2 424	1 015	654	10 645	2 744	1 253	6 060
2D QUARTER . . .	57 099	39 385	17 715	13 754	12 936	2 397	998	668	11 687	4 897	1 527	8 235
1ST QUARTER . . .	56 479	35 253	21 226	16 658	13 863	2 405	928	671	10 059	3 404	1 906	6 585
1979:												
4TH QUARTER . . .	59 461	32 241	27 220	23 008	12 756	2 583	955	642	10 331	2 673	1 134	5 378
3D QUARTER . . .	48 357	30 602	17 755	14 028	12 022	2 443	983	619	9 696	2 507	1 065	4 994
2D QUARTER . . .	52 327	35 831	16 496	13 088	11 935	2 475	989	676	10 175	4 488	1 539	6 962
1ST QUARTER . . .	51 143	31 670	19 473	15 422	12 438	2 449	892	624	8 621	3 293	1 840	5 564
1978:												
4TH QUARTER . . .	53 858	28 780	25 078	21 374	11 526	2 511	942	634	9 089	2 141	1 026	4 615
3D QUARTER . . .	45 843	28 361	17 482	13 975	10 893	2 574	948	614	8 748	2 172	1 066	4 853
2D QUARTER . . .	51 257	33 313	17 944	14 776	10 896	2 418	991	630	9 798	3 837	1 513	6 398
1ST QUARTER . . .	47 347	28 767	18 580	14 869	10 984	2 277	899	586	7 870	2 987	1 754	5 121
1977:												
4TH QUARTER . . .	52 512	25 640	26 872	23 674	9 925	2 404	925	601	7 893	1 923	930	4 237
3D QUARTER . . .	41 169	25 246	15 923	12 687	9 653	2 445	955	577	7 650	1 964	952	4 286
2D QUARTER . . .	45 907	29 190	16 717	13 955	9 657	2 341	945	595	8 022	3 272	1 404	5 716
1ST QUARTER . . .	43 184	26 035	17 149	13 848	9 505	2 175	859	536	7 287	2 550	1 675	4 749
1976:												
4TH QUARTER . . .	47 674	22 962	24 712	21 762	8 803	2 276	883	576	7 161	1 602	838	3 773
3D QUARTER . . .	37 212	22 046	15 166	12 263	8 426	2 373	928	541	6 319	1 597	946	3 819
2D QUARTER . . .	41 587	26 498	15 089	12 672	8 547	2 265	926	576	7 509	2 769	1 246	5 277
1ST QUARTER . . .	38 671	22 968	15 703	12 887	8 517	2 052	860	542	5 962	2 057	1 722	4 072
12 MONTHS ENDING												
SEPTEMBER 1981 . .	247 425	154 094	93 331	73 597	57 191	10 067	4 053	2 791	47 461	14 407	6 151	31 705
JUNE 1981 . . .	241 976	149 785	92 191	73 042	55 515	9 839	4 030	2 767	46 242	14 183	6 029	30 329
MARCH 1981 . . .	234 922	145 146	89 777	71 570	53 789	9 776	3 960	2 695	44 510	14 091	5 848	28 683
DECEMBER 1980 . .	229 879	142 681	87 199	69 615	53 134	9 759	3 955	2 670	43 604	13 790	5 887	27 465
SEPTEMBER 1980 . .	224 950	139 963	84 992	67 765	52 330	9 809	3 896	2 635	42 722	13 718	5 820	26 258
JUNE 1980 . . .	221 396	137 481	83 916	67 448	51 577	9 828	3 864	2 600	41 773	13 481	5 632	25 192
MARCH 1980 . . .	216 624	133 927	82 697	66 782	50 576	9 906	3 855	2 608	40 261	13 072	5 644	23 920
DECEMBER 1979 . .	211 288	130 344	80 944	65 546	49 151	9 950	3 819	2 561	38 823	12 961	5 578	22 899
SEPTEMBER 1979 . .	205 685	126 883	78 802	63 912	47 921	9 878	3 806	2 553	37 581	12 429	5 470	22 135
JUNE 1979 . . .	203 171	124 642	78 529	63 859	46 792	10 009	3 771	2 548	36 635	12 094	5 471	21 994
MARCH 1979 . . .	202 101	122 124	79 977	65 547	45 753	9 952	3 773	2 502	36 256	11 443	5 445	21 430
DECEMBER 1978 . .	198 305	119 221	79 084	64 994	44 299	9 780	3 780	2 464	35 505	11 137	5 359	20 987
SEPTEMBER 1978 . .	196 959	116 081	80 878	67 294	42 698	9 673	3 763	2 431	34 309	10 919	5 263	20 609
JUNE 1978 . . .	192 285	112 966	79 319	66 006	41 458	9 544	3 770	2 394	33 211	10 711	5 149	20 042
MARCH 1978 . . .	186 935	108 843	78 092	65 185	40 219	9 467	3 724	2 359	21 435	10 146	5 040	19 360
DECEMBER 1977 . .	182 772	106 111	76 661	64 164	38 740	9 365	3 684	2 309	30 852	9 709	4 961	18 988
SEPTEMBER 1977 . .	177 934	103 433	74 501	62 252	37 618	9 237	3 642	2 284	30 120	9 388	4 869	18 524
JUNE 1977 . . .	173 977	100 233	73 744	61 828	36 391	9 165	3 615	2 248	28 789	9 021	4 863	18 057
MARCH 1977 . . .	169 657	97 541	72 116	60 545	35 281	9 089	3 596	2 229	28 076	8 518	4 705	17 618
DECEMBER 1976 . .	165 144	94 474	70 670	59 584	34 293	8 966	3 597	2 236	26 751	8 025	4 752	16 941
SEPTEMBER 1976 . .	159 558	91 658	67 900	57 257	33 298	8 857	3 600	2 207	25 505	7 716	4 668	16 450
JUNE 1976 . . .	155 477	88 900	66 577	56 332	32 144	8 710	3 585	2 187	24 715	7 293	4 596	15 916
MARCH 1976 . . .	150 940	85 498	65 442	55 164	31 126	8 546	3 549	2 176	23 593	7 031	4 412	15 243

Note: Because of rounding, detail may not add to total. Property tax amounts are estimated subject to sampling variation. Of the nonproperty tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1979-80. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations."

¹Local government collections are included with "Individual income."

QUARTERLY TAX REPORT

Table 2. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax:
Third Quarter of 1981 and Prior Periods
(Data adjusted for seasonal variations)

Period	Total	Level of tax-imposing government		Type of tax							
		State ¹	Local ¹	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other	
AMOUNT (MILLIONS OF DOLLARS)											
QUARTERS											
1981:											
3D QUARTER	63 308	40 201	23 150	17 836	14 987	2 598	12 220	3 813	1 708	10 146	
2D QUARTER	62 858	39 226	23 825	18 409	14 752	2 492	12 292	3 562	1 553	9 798	
1ST QUARTER	61 396	37 326	23 867	19 146	13 856	2 489	11 651	3 457	1 416	9 381	
1980:											
4TH QUARTER	59 995	37 303	22 721	18 197	13 647	2 486	11 245	3 665	1 543	9 212	
3D QUARTER	57 478	35 588	21 853	17 232	13 246	2 374	10 985	3 524	1 566	8 551	
2D QUARTER	55 801	35 079	20 868	16 492	12 998	2 423	10 698	3 503	1 386	8 301	
1ST QUARTER	56 450	34 863	21 437	17 315	13 245	2 479	10 671	3 162	1 438	8 140	
1979:											
4TH QUARTER	55 341	34 432	20 942	16 760	12 850	2 540	10 363	3 578	1 467	7 783	
3D QUARTER	53 659	32 960	20 635	16 924	12 456	2 388	10 046	3 226	1 340	7 279	
2D QUARTER	51 111	31 874	19 299	15 511	11 970	2 493	9 293	3 216	1 399	7 229	
1ST QUARTER	51 299	31 277	19 909	16 298	11 900	2 538	9 118	3 037	1 366	7 042	
1978:											
4TH QUARTER	49 873	30 789	19 179	15 463	11 631	2 478	9 130	2 880	1 353	6 938	
3D QUARTER	51 036	30 606	20 353	16 926	11 278	2 499	9 109	2 808	1 352	7 064	
2D QUARTER	50 367	29 578	20 822	17 308	10 886	2 424	8 920	2 748	1 382	6 699	
1ST QUARTER	47 785	28 362	19 284	15 977	10 545	2 377	8 295	2 741	1 273	6 577	
1977:											
4TH QUARTER	47 746	27 491	20 424	17 047	10 026	2 381	7 944	2 594	1 261	6 493	
3D QUARTER	45 890	27 312	18 536	15 350	9 990	2 359	8 016	2 558	1 212	6 405	
2D QUARTER	45 031	25 860	18 592	16 179	9 597	2 335	7 267	2 333	1 294	6 026	
1ST QUARTER	43 960	25 609	18 147	15 204	9 164	2 293	7 653	2 337	1 181	6 128	
1976:											
4TH QUARTER	43 214	24 670	18 521	15 558	8 898	2 256	7 233	2 165	1 175	5 929	
3D QUARTER	41 535	23 925	17 639	14 744	8 705	2 274	6 664	2 104	1 220	5 824	
2D QUARTER	40 589	23 403	17 251	14 599	8 436	2 250	6 583	1 960	1 160	5 601	
1ST QUARTER	39 614	22 538	17 055	14 408	8 276	2 181	6 220	1 891	1 181	5 457	
PERCENT CHANGE FROM PREVIOUS QUARTER											
1981:											
3D QUARTER7	2.5	-2.8	-3.1	1.6	4.3	-.6	7.0	10.0	3.6	
2D QUARTER	2.4	5.1	-.2	-3.9	6.5	.1	5.5	3.0	.9.7	4.4	
1ST QUARTER	2.3	.1	5.0	5.2	1.5	.1	3.6	-5.7	-8.2	1.8	
1980:											
4TH QUARTER	4.4	4.8	4.0	5.6	3.0	4.7	2.4	4.0	-1.5	7.7	
3D QUARTER	3.0	1.5	4.7	4.5	1.9	-2.0	2.7	.6	12.9	3.0	
2D QUARTER	-1.1	.6	-2.7	-4.8	-1.9	-2.2	.3	10.8	-3.6	2.0	
1ST QUARTER	2.0	1.3	2.4	3.3	3.1	-2.4	3.0	-11.6	-2.0	4.6	
1979:											
4TH QUARTER	3.1	4.5	1.5	-1.0	3.2	6.4	3.2	10.9	9.5	6.9	
3D QUARTER	5.0	3.4	6.9	9.1	4.1	-4.2	8.1	.3	-4.2	.7	
2D QUARTER	-.4	1.9	-3.1	-4.8	.6	-1.8	1.9	5.9	2.4	2.7	
1ST QUARTER	2.9	1.6	3.8	5.4	2.3	2.4	-.1	5.5	1.0	1.5	
1978:											
4TH QUARTER	-2.3	.6	-5.8	-8.6	3.1	-.9	.2	2.6	-	-1.8	
3D QUARTER	1.3	3.5	-2.3	-2.2	3.6	3.1	2.1	2.2	-2.2	5.4	
2D QUARTER	5.4	4.3	8.0	8.5	3.2	2.0	7.5	.3	8.6	1.9	
1ST QUARTER1	3.2	-5.6	-6.3	5.2	-.1	4.4	5.6	.9	1.3	
1977:											
4TH QUARTER	4.0	.7	10.2	11.1	.4	.9	-.9	1.4	4.1	1.4	
3D QUARTER	1.9	5.6	-.4	-5.1	4.1	1.0	10.3	9.6	-6.6	6.3	
2D QUARTER	2.4	1.0	2.3	6.4	4.7	1.9	-5.0	-.2	9.6	-1.6	
1ST QUARTER	1.7	3.8	-2.6	-2.3	3.0	1.6	5.8	8.1	.5	3.4	
1976:											
4TH QUARTER	4.0	3.0	5.0	5.4	2.2	-.8	8.5	2.9	-3.7	1.8	
3D QUARTER	2.3	2.2	2.2	1.0	3.2	1.1	1.2	7.4	5.1	4.0	
2D QUARTER	2.5	3.8	1.1	1.3	1.9	3.1	5.8	3.6	-1.8	2.6	
1ST QUARTER	4.0	3.8	4.5	4.2	4.9	1.4	3.2	8.5	8.5	1.7	

Represents zero or rounds to zero.

¹Total tax collections are obtained by summing the seasonally adjusted collections by type of tax. State and local government adjusted tax collections, when summed, differ slightly from the totals shown. This results from differences in the level of precision used during computation as well as from the seasonal adjustment method applied.

Table 3. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended September 1981 and Prior Periods

(Dollar amounts in millions)

Area	Area population, 1980 ¹	Collections, 12 months ended September			Area	Area population, 1980 ¹	Collections, 12 months ended September		
		1981	1980	Percent change			1981	1980	Percent change
ALABAMA									
JEFFERSON COUNTY	671 197	99.7	91.8	8.6	POLK COUNTY	303 170	105.4	157.0	-32.9
MOBILE COUNTY	364 379	30.3	31.1	-2.6	KANSAS				
ARIZONA									
MARICOPA COUNTY	1 508 030	400.2	366.7	9.1	SEDWICK COUNTY	366 531	150.1	128.2	17.1
PIMA COUNTY	531 263	191.0	163.7	16.7	KENTUCKY				
ARKANSAS									
PULASKI COUNTY	340 613	69.3	67.6	2.5	JEFFERSON COUNTY	684 793	148.7	135.7	9.6
CALIFORNIA									
ALAMEDA COUNTY	1 105 379	274.6	247.6	10.9	LOUISIANA				
CONTRA COSTA COUNTY	657 252	250.6	213.8	17.2	EAST BATON ROUGE PARISH	366 164	41.7	37.6	10.3
FRESNO COUNTY	515 013	135.4	126.1	7.4	JEFFERSON PARISH	454 592	67.2	55.1	22.0
KERN COUNTY	403 089	(NA)	(NA)	(NA)	ORLEANS PARISH	557 482	94.0	81.9	14.8
LOS ANGELES COUNTY	7 477 657	1 974.7	1 751.9	12.7	MARYLAND				
MONTEREY COUNTY	290 444	80.2	64.5	24.3	ANNE ARUNDEL COUNTY	370 775	100.0	91.4	9.4
ORANGE COUNTY	1 931 570	632.4	532.1	18.8	BALTIMORE CITY	786 775	236.3	230.3	2.6
RIVERSIDE COUNTY	663 923	202.2	168.0	20.4	BALTIMORE COUNTY	655 615	209.0	183.0	14.2
SACRAMENTO COUNTY	783 381	175.8	148.5	18.4	MONTGOMERY COUNTY	579 053	318.7	296.5	7.5
SAN BERNARDINO COUNTY	893 157	229.3	189.6	20.9	PRINCE GEORGES COUNTY	665 071	223.6	255.1	-12.3
SAN DIEGO COUNTY	1 861 846	494.3	386.3	28.0	MASSACHUSETTS				
SAN FRANCISCO COUNTY	678 974	219.0	209.0	4.8	BRISTOL COUNTY	474 641	192.2	187.3	2.6
SAN JOAQUIN COUNTY	347 342	89.4	81.9	9.2	ESSEX COUNTY	633 632	357.0	347.9	2.6
SAN MATEO COUNTY	588 164	219.6	192.9	13.8	HAMDEN COUNTY	443 018	187.9	172.9	8.7
SANTA BARBARA COUNTY	298 660	90.9	77.4	17.4	MIDDLESEX COUNTY	1 367 034	880.7	866.6	1.6
SANTA CLARA COUNTY	1 295 071	435.0	359.0	21.2	NORFOLK COUNTY	606 587	414.6	395.9	4.7
VENTURA COUNTY	529 899	(NA)	(NA)	(NA)	PLYMOUTH COUNTY	405 437	230.0	202.1	13.8
COLORADO									
DENVER COUNTY	491 396	208.7	190.8	9.4	SUFFOLK COUNTY	650 142	526.1	471.8	11.5
EL PASO COUNTY	309 424	88.6	79.2	11.9	WORCESTER COUNTY	646 352	274.4	249.8	9.8
JEFFERSON COUNTY	371 741	146.3	147.0	-5	MICHIGAN				
CONNECTICUT									
FAIRFIELD COUNTY	807 143	525.4	478.3	9.8	GENESEE COUNTY	450 449	232.3	208.7	11.3
HARTFORD COUNTY	807 766	468.6	420.3	11.5	INGHAM COUNTY	272 437	124.8	116.8	6.8
NEW HAVEN COUNTY	761 337	402.0	351.5	14.4	KENT COUNTY	444 506	183.9	155.6	18.2
DELAWARE									
NEW CASTLE COUNTY	398 115	83.0	87.2	-4.8	MACOMB COUNTY	694 600	391.8	361.0	8.5
DISTRICT OF COLUMBIA									
WASHINGTON, D.C.	637 651	280.5	218.8	28.2	OAKLAND COUNTY	1 011 793	685.3	605.2	13.2
FLORIDA									
BROWARD COUNTY	1 014 043	346.2	277.8	24.6	WASHTENAW COUNTY	264 748	185.2	171.4	8.1
DADE COUNTY	1 625 979	477.9	499.7	-4.4	WAYNE COUNTY	2 337 240	1 109.2	1 006.1	10.2
DUVAL COUNTY	570 981	126.6	106.1	19.3	MICHIGAN				
HILLSBOROUGH COUNTY	646 960	166.0	145.8	13.9	GENESEE COUNTY	450 449	232.3	208.7	11.3
ORANGE COUNTY	471 660	137.5	109.6	25.5	INGHAM COUNTY	272 437	124.8	116.8	6.8
PALM BEACH COUNTY	573 125	249.1	224.5	11.5	KENT COUNTY	444 506	183.9	155.6	18.2
PINELLAS COUNTY	728 409	176.9	147.5	19.9	MACOMB COUNTY	694 600	391.8	361.0	8.5
POLK COUNTY	321 652	71.9	59.4	21.0	OAKLAND COUNTY	1 011 793	685.3	605.2	13.2
GEORGIA									
DE KALB COUNTY	483 024	138.7	124.2	11.7	WAYNE COUNTY	2 647 748	185.2	171.4	8.1
FULTON COUNTY	589 904	311.1	286.1	8.7	MISSOURI				
HAWAII									
HONOLULU COUNTY	762 874	178.6	154.3	15.7	JACKSON COUNTY	629 180	157.6	188.4	-16.3
ILLINOIS²									
COOK COUNTY	5 253 190	2 227.1	1 692.7	31.6	ST LOUIS CITY	453 085	90.9	88.1	3.2
DU PAGE COUNTY	658 177	189.7	321.2	-40.9	ST LOUIS COUNTY	974 815	369.5	314.2	17.6
KANE COUNTY	278 405	162.5	69.5	133.8	MISSOURI				
LAKE COUNTY	440 372	234.3	332.8	-29.6	JACKSON COUNTY	629 180	157.6	188.4	-16.3
ST CLAIR COUNTY	265 469	58.8	41.2	42.7	ST LOUIS CITY	453 085	90.9	88.1	3.2
WILL COUNTY	324 460	112.4	120.8	-7.0	ST LOUIS COUNTY	974 815	369.5	314.2	17.6
INDIANA									
ALLEN COUNTY	294 335	91.7	81.3	12.8	NEBRASKA				
LAKE COUNTY	522 965	211.6	245.9	-13.9	DOUGLAS COUNTY	397 884	167.0	165.9	.7
MARION COUNTY	765 233	(NA)	221.1	(NA)	NEVADA				
NEW JERSEY									
BERGEN COUNTY	845 385	552.5	500.7	10.3	CLARK COUNTY	461 816	85.7	108.2	-20.8
BURLINGTON COUNTY	362 542	146.7	136.4	7.6	NEW JERSEY				
CAMDEN COUNTY	471 650	224.0	201.5	11.2	BERGEN COUNTY	845 385	552.5	500.7	10.3
ESSEX COUNTY	850 451	469.6	430.8	9.0	BURLINGTON COUNTY	362 542	146.7	136.4	7.6
HUDSON COUNTY	556 972	255.3	221.8	15.1	CAMDEN COUNTY	471 650	224.0	201.5	11.2
MERCER COUNTY	307 863	178.9	159.7	12.0	ESSEX COUNTY	850 451	469.6	430.8	9.0
MIDDLESEX COUNTY	595 893	342.8	313.6	9.3	HUDSON COUNTY	556 972	255.3	221.8	15.1
MONMOUTH COUNTY	503 173	268.3	255.6	5.0	MERCER COUNTY	307 863	178.9	159.7	12.0
MORRIS COUNTY	407 630	279.8	249.0	12.4	MIDDLESEX COUNTY	595 893	342.8	313.6	9.3
OCEAN COUNTY	346 038	188.0	173.5	8.4	MONMOUTH COUNTY	503 173	268.3	255.6	5.0
PASSAIC COUNTY	447 585	199.7	192.3	3.8	MORRIS COUNTY	407 630	279.8	249.0	12.4
UNION COUNTY	504 094	288.9	266.0	8.6	OCEAN COUNTY	346 038	188.0	173.5	8.4

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 3. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended September 1981 and Prior Periods—Continued
(Dollar amounts in millions)

Area	Area popu- lation, 1980 ¹	Collections, 12 months ended September			Area	Area popu- lation, 1980 ¹	Collections, 12 months ended September							
		1981	1980	Percent change			1981	1980	Percent change					
NEW MEXICO														
BERNALILLO COUNTY	419 700	93.9	78.0	20.4	PENNSYLVANIA--CONTINUED									
NEW YORK														
ALBANY COUNTY	285 909	109.1	114.7	-4.9	LUZERNE COUNTY	343 079	63.2	54.4	16.2					
ERIE COUNTY	1 015 472	(NA)	536.1	(NA)	MONTGOMERY COUNTY	643 621	258.8	259.3	-1.2					
MONROE COUNTY	702 238	420.1	355.2	18.3	PHILADELPHIA COUNTY	1 688 210	386.7	353.9	9.3					
NASSAU COUNTY	1 321 582	1 230.9	1 134.6	8.5	WESTMORELAND COUNTY	392 294	97.6	86.2	13.2					
NEW YORK CITY	7 071 050	3 350.2	3 251.9	3.0	YORK COUNTY	312 963	68.3	62.6	9.1					
ONEIDA COUNTY	253 466	120.0	90.1	33.2	RHODE ISLAND									
ONONDAGA COUNTY	463 324	184.8	167.2	10.5	PROVIDENCE COUNTY	571 349	255.7	213.3	19.9					
SUFFOLK COUNTY	1 284 231	1 060.0	948.1	11.8	SOUTH CAROLINA									
WESTCHESTER COUNTY	866 599	772.0	714.7	8.0	CHARLESTON COUNTY	277 308	70.6	57.3	23.2					
NORTH CAROLINA														
GUILFORD COUNTY	317 154	83.6	87.1	-4.0	GREENVILLE COUNTY	287 913	67.5	59.4	13.6					
MECKLENBURG COUNTY	404 270	136.5	128.7	6.1	RICHLAND COUNTY	267 823	64.3	59.8	7.5					
WAKE COUNTY	300 833	70.2	80.6	-12.9	TENNESSEE									
OHIO														
CUYAHOGA COUNTY	1 498 295	678.1	633.1	7.1	DAVIDSON COUNTY	477 811	123.3	103.6	19.0					
FRANKLIN COUNTY	869 109	260.3	249.2	4.5	HAMILTON COUNTY	287 740	83.7	64.1	30.6					
HAMILTON COUNTY	873 136	320.6	292.1	12.5	KNOX COUNTY	319 694	71.1	59.9	18.7					
LORAIN COUNTY	274 909	86.9	83.5	4.1	SHELBY COUNTY	777 113	211.5	167.5	26.3					
LUCAS COUNTY	471 741	176.9	156.5	13.0	TEXAS									
MAHONING COUNTY	289 487	71.9	75.0	-4.1	BEXAR COUNTY	988 800	171.4	165.8	3.4					
MONTGOMERY COUNTY	571 697	198.3	185.0	7.2	DALLAS COUNTY	1 556 549	612.2	551.9	10.9					
STARK COUNTY	378 823	101.4	97.5	4.0	EL PASO COUNTY	479 899	88.8	85.3	4.1					
SUMMIT COUNTY	524 472	175.6	143.3	22.5	HARRIS COUNTY	2 409 544	1 064.6	969.4	9.8					
OKLAHOMA					TARRANT COUNTY	860 880	160.6	168.5	-4.7					
OKLAHOMA COUNTY	568 933	119.6	108.9	9.8	TRAVIS COUNTY	419 335	132.8	115.2	15.3					
TULSA COUNTY	470 593	158.9	106.3	49.5	UTAH									
OREGON					SALT LAKE COUNTY	619 066	185.2	171.2	8.2					
MULTNOMAH COUNTY	562 640	250.7	233.4	7.4	VIRGINIA									
PENNSYLVANIA					FAIRFAX COUNTY	596 901	338.9	290.3	16.7					
ALLEGHENY COUNTY	1 450 085	498.1	506.3	-1.6	NORFOLK CITY	266 979	51.2	45.8	11.8					
BERKS COUNTY	312 509	74.9	66.2	13.1	WASHINGTON									
BUCKS COUNTY	479 211	(NA)	(NA)	(NA)	KING COUNTY	1 269 749	393.8	361.8	8.8					
CHESTER COUNTY	316 660	72.5	67.8	6.9	PIERCE COUNTY	485 643	108.2	100.9	7.2					
DELAWARE COUNTY	555 007	171.6	162.0	5.9	SNOHOMISH COUNTY	337 016	80.1	72.9	9.9					
ERIE COUNTY	279 780	83.0	81.0	2.5	SPokane COUNTY	341 835	71.2	73.5	-3.1					
LANCASTER COUNTY	362 346	51.9	47.2	10.0	WISCONSIN									
LEHIGH COUNTY	273 582	86.9	82.4	5.5	DANE COUNTY	323 545	137.5	126.9	8.4					
					MILWAUKEE COUNTY	964 988	449.5	384.8	16.8					
					WAUKESHA COUNTY	280 326	139.7	120.2	16.2					

Note: For areas shown, amounts are based on a mail canvass of all local tax collecting governments with imputations for nonrespondent units. See text discussion of "Sources of Data and Limitations."

NA Not available.

¹Population data are from the 1980 Decennial Census.

²Reflects change in collection pattern.

³Illinois counties with less than 3,000,000 population were permitted to change billing cycle, effective August 19, 1981, which resulted in variations in collection patterns.

Table 4. Collections of Selected State Taxes, Third Quarter of 1981 and Prior Periods

State	Total tax collections ¹					General sales and gross receipts				
	3d quarter 1981 (thousand dollars)	12-month periods				3d quarter 1981 (thousand dollars)	12-month periods			
		Year ended Sept. 1981 (thousand dollars)	Percent change from—		Year ended June 1981		Year ended Sept. 1981 (thousand dollars)	Percent change from—		Year ended Sept. 1980
UNITED STATES, TOTAL ²	37 392 368	154 094 003	2.9		10.1	11 924 446	47 586 251	2.9		8.7
ALABAMA	597 294	2 148 415	6.0		15.7	154 154	595 173	1.9		3.1
ALASKA	592 501	2 447 121	5.7		46.5	(X)	(X)	(X)		(X)
ARIZONA	411 302	1 778 178	.8		5.6	199 823	783 625	1.3		-3.4
ARKANSAS	317 527	1 215 119	2.2		3.4	110 976	411 067	3.0		9.5
CALIFORNIA	5 254 241	20 742 593	1.2		4.4	1 919 327	7 473 619	2.9		10.3
COLORADO	450 876	1 476 831	3.1		-1.0	152 890	552 788	4.3		4.8
CONNECTICUT	455 283	2 125 788	3.1		14.2	251 443	949 952	3.6		15.3
DELAWARE	130 209	554 710	1.2		2.8	(X)	(X)	(X)		(X)
FLORIDA	1 276 159	5 461 775	2.5		12.2	640 941	2 640 158	3.8		15.9
GEORGIA	783 980	3 100 004	2.6		11.4	266 825	1 036 880	2.3		8.9
HAWAII	287 641	1 110 112	2.0		7.2	147 969	564 703	2.9		9.3
IDAHO	131 627	551 809	3.0		11.2	38 962	147 942	2.0		7.9
ILLINOIS	1 757 333	7 273 839	-.5		1.0	589 428	2 325 447	-3.3		-2.1
INDIANA	714 588	2 862 834	2.0		7.5	376 201	1 402 659	3.0		4.7
IOWA	421 644	1 872 725	1.6		3.7	133 380	526 824	1.8		-7.1
KANSAS	334 915	1 419 017	1.8		8.2	116 633	454 802	1.2		5.9
KENTUCKY	557 359	2 341 666	2.9		6.3	170 029	648 237	2.8		3.8
LOUISIANA	769 376	2 936 957	4.9		18.6	223 515	875 191	2.2		13.8
MAINE	175 565	693 892	2.0		8.5	69 649	244 710	3.8		12.6
MARYLAND	541 804	2 997 401	1.4		7.9	130 819	766 749	1.7		7.1
MASSACHUSETTS	1 100 975	4 671 294	6.3		15.4	230 587	941 886	7.6		24.2
MICHIGAN	1 700 362	6 298 656	2.5		5.5	476 971	1 850 801	2.9		8.4
MINNESOTA	872 121	3 460 062	1.4		7.6	189 606	698 885	1.7		5.4
MISSISSIPPI	352 499	1 443 914	2.0		11.9	196 957	744 940	2.7		8.4
MISSOURI	541 550	2 200 297	2.7		5.5	212 391	806 405	2.4		3.6
MONTANA	127 751	495 320	5.4		9.5	(X)	(X)	(X)		(X)
NEBRASKA	220 730	830 044	3.5		1.5	73 398	294 845	4.6		8.0
NEVADA	177 433	576 223	12.0		18.9	94 979	250 186	23.3		36.4
NEW HAMPSHIRE	60 974	273 677	1.8		2.1	(X)	(X)	(X)		(X)
NEW JERSEY	1 382 928	5 415 982	8.8		30.1	342 663	1 233 493	2.7		3.5
NEW MEXICO	334 427	1 237 460	5.2		26.7	135 800	536 552	4.0		20.7
NEW YORK	3 592 307	14 884 333	3.7		11.7	802 128	3 023 755	2.1		1.7
NORTH CAROLINA	921 309	3 553 150	3.6		9.2	194 244	756 769	2.4		8.2
NORTH DAKOTA	126 170	490 537	8.5		27.6	36 230	135 046	4.3		8.8
OHIO	1 211 141	5 409 198	3.2		12.7	464 738	1 739 446	5.9		20.6
OKLAHOMA	634 716	2 352 284	4.4		20.2	115 402	411 334	6.3		23.7
OREGON	362 149	1 617 044	.4		9.8	(X)	(X)	(X)		(X)
PENNSYLVANIA	1 504 975	7 731 707	1.8		5.8	429 781	2 118 385	1.5		5.0
RHODE ISLAND	138 967	617 835	1.6		9.6	48 325	182 456	2.5		6.6
SOUTH CAROLINA	501 896	1 870 162	2.3		8.7	168 672	630 898	2.4		7.6
SOUTH DAKOTA	87 238	312 655	5.5		11.6	49 133	165 335	4.6		7.4
TENNESSEE	533 725	2 006 816	2.6		4.9	280 592	1 069 840	2.5		8.3
TEXAS	2 135 043	8 281 365	5.0		19.4	839 075	3 037 461	5.5		17.8
UTAH	217 604	883 043	3.4		12.0	91 401	363 442	2.6		12.1
VERMONT	78 143	305 546	3.7		12.3	11 555	46 529	4.0		12.3
VIRGINIA	766 730	3 102 587	2.0		10.1	169 347	660 535	2.4		9.3
WASHINGTON	473 823	3 184 825	1.6		8.2	204 375	1 739 886	.7		6.2
WEST VIRGINIA	337 175	1 306 575	3.2		7.0	170 050	646 220	3.6		7.5
WISCONSIN	664 047	3 646 751	.9		7.6	150 469	898 529	-.3		5.3
WYOMING	272 276	523 875	11.6		19.1	52 613	201 866	2.8		16.9
EXHIBIT: DISTRICT OF COLUMBIA ²	432 307	1 123 983	5.6		20.4	60 690	249 700	2.4		27.0

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 4. Collections of Selected State Taxes, Third Quarter of 1981 and Prior Periods—Continued

State	Motor fuel sales					Tobacco product sales				
	3d quarter 1981 (thousand dollars)	12-month periods			3d quarter 1981 (thousand dollars)	12-month periods			Year ended Sept. 1981 (thousand dollars)	Percent change from—
		Year ended Sept. 1981 (thousand dollars)	Percent change from—	Year ended June 1981		Year ended Sept. 1980	Year ended Sept. 1981 (thousand dollars)	Percent change from—	Year ended June 1981	Year ended Sept. 1980
UNITED STATES, TOTAL ²	2 623 459	9 951 913	2.3	2.6	1 003 685	3 919 760	.5	4.1		
ALABAMA	61 750	241 735	6.5	39.8	18 497	69 851	1.6	23.8		
ALASKA	4 770	21 878	-5.8	-12.9	574	3 938	-13.2	-8.5		
ARIZONA	32 645	122 630	1.8	.2	10 196	40 428	1.7	2.4		
ARKANSAS	35 619	134 752	1.3	-.6	13 771	52 057	-.3	2.6		
CALIFORNIA	217 676	843 059	.4	-.7	65 560	279 721	-1.5	6.9		
COLORADO	35 458	111 735	6.8	1.9	9 949	37 255	-.4	2.6		
CONNECTICUT	38 694	150 110	.5	-.7	19 172	74 602	-.3	-2.0		
DELAWARE	4 476	26 968	-7.4	-9.4	3 162	12 472	-.2	-5		
FLORIDA	104 082	424 087	.7	1.8	66 778	269 346	1.2	3.8		
GEORGIA	91 882	351 885	1.2	5.6	16 912	83 748	-.5	3.9		
HAWAII	8 612	33 494	-.5	-3.4	3 143	13 508	-2.1	3.5		
IDAHO	13 657	51 062	1.0	-1.4	2 293	8 347	-.4	2.6		
ILLINOIS	94 394	374 571	1.9	-.1	42 945	176 488	-2.9	-2.6		
INDIANA	66 759	258 251	.2	1.4	26 219	86 459	2.5	3.2		
IOWA	41 476	158 224	.9	-4.8	14 485	51 698	3.7	10.2		
KANSAS	30 421	115 052	.4	-2.8	8 985	34 262	.9	3.7		
KENTUCKY	53 648	193 995	7.2	4.8	5 840	22 389	3.1	4.1		
LOUISIANA	44 698	184 798	-1.6	-1.0	16 890	64 674	1.4	4.6		
MAINE	13 994	49 100	-.1	-3.4	7 030	24 651	1.1	1.0		
MARYLAND	48 374	189 456	1.2	2.5	16 185	71 207	-3.1	20.2		
MASSACHUSETTS	62 009	268 358	9.5	24.8	38 088	157 952	6.3	11.0		
MICHIGAN	115 927	441 646	-.2	-6.7	37 519	141 440	.2	.8		
MINNESOTA	72 280	241 170	3.9	12.9	23 890	88 596	-.4	1.7		
MISSISSIPPI	23 069	108 269	-4.3	-13.3	9 081	34 717	.6	2.8		
MISSOURI	59 781	195 581	5.0	.1	16 705	61 571	.9	.5		
MONTANA	14 947	49 687	1.6	-9.3	3 439	11 989	3.1	2.9		
NEBRASKA	34 240	123 948	7.4	22.3	6 456	23 576	4.5	6.1		
NEVADA	13 620	39 502	11.8	15.4	3 548	13 353	2.0	9.2		
NEW HAMPSHIRE	12 772	49 190	4.6	2.7	7 277	26 668	-.2	2.4		
NEW JERSEY	71 797	286 232	.3	1.2	46 336	176 713	.3	2.0		
NEW MEXICO	20 746	76 892	1.5	7.2	3 773	15 305	-.7	4.1		
NEW YORK	121 209	465 464	.2	1.0	90 182	340 306	.5	1.9		
NORTH CAROLINA	95 620	305 569	8.1	5.6	5 095	18 481	1.3	1.9		
NORTH DAKOTA	9 425	33 302	4.9	1.2	2 573	9 749	.3	2.0		
OHIO	115 354	392 414	4.9	.3	55 393	210 245	.2	.4		
OKLAHOMA	34 890	130 411	1.2	-.7	21 692	84 841	1.2	9.7		
OREGON	(NA)	(NA)	(NA)	(NA)	8 756	33 558	1.5	15.6		
PENNSYLVANIA	149 822	582 114	.5	-1.8	67 634	257 027	.9	1.5		
RHODE ISLAND	12 750	41 300	6.2	4.0	6 580	25 094	.1	1.1		
SOUTH CAROLINA	50 989	190 819	3.2	8.8	8 220	30 038	1.7	4.5		
SOUTH DAKOTA	15 521	52 475	1.4	17.0	3 094	10 917	2.2	2.3		
TENNESSEE	74 391	240 320	9.0	8.0	20 186	77 319	.5	2.7		
TEXAS	128 547	484 683	1.9	-4.2	86 652	340 051	-.5	4.3		
UTAH	21 228	74 079	5.9	.4	2 509	10 902	-3.2	4.8		
VERMONT	6 042	22 816	6.8	3.4	2 788	10 298	2.0	6.6		
VIRGINIA	67 378	318 388	1.8	14.8	4 947	18 033	-.5	2.0		
WASHINGTON	72 299	258 196	4.6	2.9	13 565	76 968	-4.1	19.3		
WEST VIRGINIA	23 925	96 464	.4	-5.2	10 126	38 071	-.2	.7		
WISCONSIN	46 235	217 168	3.9	16.8	27 574	93 192	5.5	6.8		
WYOMING	8 988	39 770	2.1	.3	1 421	5 689	-.9	1.5		
EXHIBIT: DISTRICT OF COLUMBIA ²	5 558	17 613	9.4	-2.4	3 056	10 628	-.1	-3.0		

See footnotes at end of table.

Table 4. Collections of Selected State Taxes, Third Quarter of 1981 and Prior Periods—Continued

State	Alcoholic beverage sales				Individual income			
	3d quarter 1981 (thousand dollars)	12-month periods		3d quarter 1981 (thousand dollars)	12-month periods			
		Year ended Sept. 1981 (thousand dollars)	Percent change from— Year ended June 1981		Year ended Sept. 1980	Year ended Sept. 1981 (thousand dollars)	Percent change from— Year ended June 1981	Year ended Sept. 1980
UNITED STATES, TOTAL ²	637 342	2 636 437	.7	5.7	10 742 475	42 343 676	2.7	10.6
ALABAMA	25 295	91 642	2.6	4.7	195 544	515 870	17.7	30.1
ALASKA	2 144	8 224	-1.2	9.5	189	2 749	-61.7	-95.8
ARIZONA	5 319	23 285	2.1	5.6	97 222	378 611	4.0	25.0
ARKANSAS	5 963	23 313	2.0	5.3	84 369	326 744	3.6	-1
CALIFORNIA	35 718	142 345	.4	1.8	1 761 755	6 643 813	.8	-1.3
COLORADO	6 554	24 722	2.7	5.2	180 577	455 046	3.0	-6.8
CONNECTICUT	6 054	25 046	-2.5	-5.0	2 361	117 820	-	15.9
DELAWARE	1 135	5 140	-3.6	2.2	68 374	268 107	2.4	8.8
FLORIDA.	71 045	302 677	.6	4.6	(X)	(X)	(X)	(X)
GEORGIA.	25 605	98 070	.8	3.1	296 703	1 080 355	4.3	19.0
HAWAII..	1 017	7 736	-11.1	-13.9	92 788	343 305	2.6	6.0
IDAHO.	2 165	8 099	7.4	9.3	50 534	198 373	6.9	21.4
ILLINOIS.	16 978	74 131	-3.4	-3.5	507 836	2 086 686	2.4	7.0
INDIANA.	8 772	34 747	-1.8	.5	164 798	662 105	3.0	24.1
IOWA	4 620	17 165	.6	15.4	157 578	690 337	2.5	16.0
KANSAS	8 526	32 699	.7	5.1	99 071	426 425	2.7	21.0
KENTUCKY	4 300	16 420	1.2	1.4	142 046	573 485	.1	6.3
LOUISIANA.	14 442	54 969	1.0	6.3	77 804	196 635	4.8	-24.9
MAINE.	7 605	28 194	-1.5	4.8	49 195	185 998	5.3	24.1
MARYLAND	7 775	29 993	.7	1.8	227 770	1 234 993	2.4	12.4
MASSACHUSETTS.	21 070	95 068	6.1	23.7	522 392	2 218 061	6.7	16.6
MICHIGAN.	25 689	97 141	1.0	7.6	612 278	2 026 494	2.3	5.7
MINNESOTA.	14 852	55 982	.8	2.1	413 595	1 465 690	3.5	16.9
MISSISSIPPI.	9 692	38 713	2.1	11.8	39 680	202 987	-1.3	(NA)
MISSOURI	6 238	25 013	-1.1	-1.6	174 550	693 991	3.6	12.9
MONTANA.	2 950	14 569	-.8	3.9	36 319	150 494	3.1	10.5
NEBRASKA	3 145	13 151	1.6	5.1	61 194	199 459	-.8	-16.6
NEVADA	3 056	11 569	1.8	4.1	(X)	(X)	(X)	(X)
NEW HAMPSHIRE.	1 527	4 751	1.1	3.7	238	12 597	-.2	18.8
NEW JERSEY	13 775	59 003	.1	3.8	291 015	1 184 441	3.2	15.0
NEW MEXICO	3 595	9 636	17.2	52.0	31 041	72 596	2.0	342.1
NEW YORK	34 963	147 855	-1.4	-1.0	1 782 280	7 210 312	2.8	17.0
NORTH CAROLINA	30 582	112 417	1.1	5.0	386 542	1 354 674	3.9	11.9
NORTH DAKOTA	1 128	5 967	-9.3	-8.4	6 348	61 686	-1.2	13.2
OHIO	20 776	93 699	1.0	23.1	256 224	1 173 025	3.4	14.3
OKLAHOMA	13 190	44 464	7.7	18.1	133 543	519 581	3.7	27.5
OREGON	2 880	10 621	1.6	4.3	235 982	1 015 576	1.0	15.4
PENNSYLVANIA	24 654	127 004	1.7	5.8	420 952	1 870 124	-.8	7.6
RHODE ISLAND	1 901	7 218	-4.1	-8.1	52 681	200 496	3.7	26.2
SOUTH CAROLINA	24 786	89 798	1.3	5.2	188 819	597 398	4.6	15.0
SOUTH DAKOTA	3 014	9 454	12.5	11.9	(X)	(X)	(X)	(X)
TENNESSEE.	13 891	53 773	3.3	8.1	1 422	36 083	1.1	16.7
TEXAS.	54 154	226 377	-.4	11.0	(X)	(X)	(X)	(X)
UTAH	1 158	7 380	-5.5	52.7	83 125	307 960	4.4	14.8
VERMONT.	3 735	13 809	1.7	5.1	28 253	102 956	4.4	18.6
VIRGINIA	9 914	80 778	3.2	8.9	346 770	1 334 452	3.5	17.1
WASHINGTON	16 816	89 359	-4.6	.8	(X)	(X)	(X)	(X)
WEST VIRGINIA.	1 624	4 998	-2.5	-24.2	72 969	275 043	2.6	8.6
WISCONSIN.	10 748	40 596	-2.3	-.7	307 749	1 672 043	1.0	11.6
WYOMING.	807	1 657	37.5	19.7	(X)	(X)	(X)	(X)
EXHIBIT: DISTRICT OF COLUMBIA ²	1 833	8 106	-	3.2	79 745	319 467	-1.2	15.9

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 4. Collections of Selected State Taxes, Third Quarter of 1981 and Prior Periods—Continued

State	Corporation net income					Motor vehicle and operators' license				
	3d quarter 1981 (thousand dollars)	12-month periods			3d quarter 1981 (thousand dollars)	12-month periods			3d quarter 1981 (thousand dollars)	Percent change from—
		Year ended Sept. 1981 (thousand dollars)	Percent change from—	Year ended June 1981	Year ended Sept. 1980	Year ended Sept. 1981 (thousand dollars)	Percent change from—	Year ended June 1981	Year ended Sept. 1980	
UNITED STATES, TOTAL ²	2 967 838	14 406 332	1.6	5.0	1 277 745	5 765 412	2.1	5.3		
ALABAMA	20 150	99 095	-9.6	-9.3	9 205	49 481	14.5	7.8		
ALASKA	213 571	909 233	1.6	41.7	1 475	11 812	6.5	2.5		
ARIZONA	23 959	110 388	-12.7	-12.5	14 100	71 355	3.1	13.2		
ARKANSAS	20 310	80 500	-2	-3.6	26 021	71 915	-2.7	-6.2		
CALIFORNIA	590 485	2 717 912	-5	4.7	118 317	478 107	3.2	8.2		
COLORADO	18 117	96 239	-6.0	-11.6	13 849	61 388	.4	6.0		
CONNECTICUT	41 445	256 295	3.0	2.9	17 279	95 350	5.5	24.9		
DELAWARE	5 723	31 454	-4.4	-26.6	6 816	24 558	.9	1.8		
FLORIDA	82 281	415 787	3.3	10.1	71 117	271 971	1.3	.5		
GEORGIA	53 304	252 899	.4	5.4	4 819	55 149	1.3	4.2		
HAWAII	11 202	49 802	-5.6	-4.9	1 658	9 809	17.0	17.5		
IDAHO	4 970	51 025	.3	19.5	9 117	38 145	-2.6	.6		
ILLINOIS	114 763	772 423	-7.5	-6.2	130 934	371 965	.7	-5.2		
INDIANA	17 711	145 874	-5.8	-11.8	15 966	109 027	1.2	12.2		
IOWA	29 482	134 296	-1.7	-2.4	16 722	153 314	1.0	10.5		
KANSAS	34 381	149 699	-.5	-4.8	12 156	73 759	.2	-.8		
KENTUCKY	36 124	154 771	-	-4.4	7 362	56 976	2.9	1.4		
LOUISIANA	63 857	273 248	2.5	5.4	18 016	57 171	-5.2	1.8		
MAINE	8 866	37 903	-3.3	-18.9	5 279	35 490	1.3	-5.3		
MARYLAND	36 020	151 516	-3.1	-9.8	5 355	90 522	.2	3.1		
MASSACHUSETTS	136 202	563 042	3.8	-6.5	22 776	116 779	9.5	72.6		
MICHIGAN	232 760	943 909	2.2	3.6	46 951	240 940	14.6	-7.3		
MINNESOTA	72 868	341 207	-1.5	-8.7	30 797	146 825	-.3	3.0		
MISSISSIPPI	20 966	63 350	3.7	-1.3	6 537	38 965	2.6	12.8		
MISSOURI	22 586	124 594	-2.9	-7.8	23 244	115 777	.4	1.6		
MONTANA	6 019	52 893	-	14.9	4 533	23 340	-.5	-1.2		
NEBRASKA	17 236	59 225	9.4	.3	7 038	46 615	.2	4.9		
NEVADA	(X)	(X)	(X)	(X)	6 517	27 526	4.7	6.6		
NEW HAMPSHIRE	15 479	57 211	-.2	-12.1	6 218	26 253	4.8	8.0		
NEW JERSEY	158 756	685 904	-16.6	-35.0	65 913	274 360	-.3	.1		
NEW MEXICO	24 435	58 543	9.4	12.0	5 469	36 959	2.5	.9		
NEW YORK	324 571	1 672 361	8.6	28.0	71 500	329 448	-.5	1.0		
NORTH CAROLINA	68 749	278 711	-.4	-4.5	27 868	158 888	12.2	14.9		
NORTH DAKOTA	13 996	43 053	4.9	13.0	1 222	25 659	-2.0	-2.7		
OHIO	9 180	496 967	1.3	-2.5	77 163	318 667	-5.9	18.3		
OKLAHOMA	29 321	123 010	-6.4	-.1	36 430	159 239	3.0	2.8		
OREGON	19 696	146 597	-5.7	-15.6	26 109	111 402	-2.5	-2.8		
PENNSYLVANIA	168 338	882 892	7.4	-.6	94 867	398 705	6.1	11.3		
RHODE ISLAND	8 434	50 810	-.9	-6.6	1 722	19 092	2.1	3.9		
SOUTH CAROLINA	31 327	144 005	-5.7	-7.0	3 652	41 979	.8	17.6		
SOUTH DAKOTA	84	3 516	-.3	12.9	851	15 643	-.9	-7.3		
TENNESSEE	47 487	197 025	1.0	-1.0	22 649	108 194	5.8	3.7		
TEXAS	(X)	(X)	(X)	(X)	76 539	339 101	-1.0	3.1		
UTAH	3 428	40 556	-.3	2.8	3 913	21 444	-.7	2.7		
VERMONT	5 692	22 725	-.8	.2	5 578	24 461	7.1	12.7		
VIRGINIA	34 976	175 933	-3.5	-8.8	24 394	112 814	-1.5	1.5		
WASHINGTON	(X)	(X)	(X)	(X)	21 297	97 031	2.7	6.8		
WEST VIRGINIA	3 382	31 758	-.9	4.1	15 663	50 059	4.4	4.3		
WISCONSIN	65 179	256 176	-.2	-13.3	27 144	119 463	4.0	10.3		
WYOMING	(X)	(X)	(X)	(X)	7 428	32 920	3.9	8.9		
EXHIBIT: DISTRICT OF COLUMBIA ²	15 338	64 070	4.8	-3.0	1 716	17 263	2.5	.9		

Note: National totals include preliminary estimates for States where data are not available.

— Represents zero or rounds to zero.

NA Not available.

X Not applicable.

²Includes amounts not separately detailed.

The totals exclude amounts reported for the District of Columbia; District of Columbia data appear in this table only for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenue in table 1.

Reflects change in collection cycle.

Portion of tax is being held in suspense fund pending adjudication.

Reflects increase in tax rates, effective July 1, 1981.

Data estimated; actual figures are unavailable.

APPENDIX A

Legal and Administrative Revisions Affecting State Tax Collections

Listed below are some factors which deserve special attention in interpreting trends in the taxes listed in table 4 of this report.

ALABAMA

General sales and gross receipts tax. Prescription drugs exempted from tax base, effective July 1, 1981.

Motor fuel sales tax. Tax rate increased from 7 to 11 cents per gallon, effective August 1, 1980.

Tobacco product sales tax. Rate increases became effective July 28, 1980.

Alcoholic beverage sales tax. Rate increases became effective July 1, 1980.

Motor vehicle and operators' license tax. Initiated staggered registration system, effective October 1, 1980.

ALASKA

Individual income tax. Major tax credits, effective January 1, 1978, were superseded by a new law repealing the income tax, effective retroactively to January 1, 1979.

Corporation net income tax. Basis of tax changed from a flat rate plus a surtax to a graduated rate, applicable January 1, 1981.

ARIZONA

General sales and gross receipts tax. Food products exempted from tax base, effective July 1, 1980.

ARKANSAS

Individual income tax. Effective January 1, 1980, withheld taxes were to be remitted monthly instead of quarterly.

CALIFORNIA

Individual income tax. Tax brackets indexed and new withholding tables issued, effective January 1, 1981.

Corporation net income tax. Tax rates increased applicable starting with 1980 fiscal year.

COLORADO

General sales and gross receipts tax. Food products exempted from tax base, effective July 1, 1980.

Motor fuel sales tax. Tax rate increased from 7 to 9 cents per gallon, effective July 2, 1981.

Individual income tax. Credits were allowed for 10 percent of 1979 tax liability, 20 percent of 1980 tax liability, and 16 percent of 1981 tax liability.

Corporation net income tax. Tax rates reduced applicable starting with the 1981 tax liability.

CONNECTICUT

General sales and gross receipts tax. Tax rate increased from 7.0 to 7.5 percent, effective July 1, 1980.

Motor vehicle and operators' license tax. Effective January 1, 1981, automobile registration is required every 2 years.

DELAWARE

Motor fuel sales tax. Tax rate increased from 9 to 11 cents per gallon, effective August 1, 1981.

Corporation net income tax. Rate decreases became effective February 18, 1981.

IDAHO

Motor fuel sales tax. Tax rate increased from 9.5 to 11.5 cents per gallon, effective July 1, 1981.

Motor vehicle and operators' license tax. Rate increases became effective July 1, 1981.

ILLINOIS

General sales and gross receipts tax. Tax rate on food and drugs reduced from 4 to 3 percent, effective January 1, 1980, and from 3 to 2 percent, effective January 1, 1981.

INDIANA

Motor fuel sales tax. Tax rate increased from 8.5 to 10.5 cents per gallon, effective June 1, 1981.

Individual income tax. Rates reduced slightly effective January 1, 1980, and 15 percent credit on 1979 tax liability allowed.

Motor vehicle and operators' license tax. Rate increases became effective January 1, 1981.

IOWA

Motor fuel sales tax. Tax rate increased from 10 to 13 cents per gallon, effective September 1, 1981.

Tobacco product sales tax. Rate increases became effective July 1, 1981.

KENTUCKY

Motor fuel sales tax. Tax rate increased from 9 to 9.5 cents per gallon, effective April 1, 1981, and from 9.5 to 10.4 cents per gallon, effective July 1, 1981.

LOUISIANA

Individual income tax. Tax rates lowered, applicable January 1, 1980.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

MARYLAND

Tobacco product sales tax. Rate increases became effective July 1, 1980.

MASSACHUSETTS

Motor fuel sales tax. Tax rate increased from 10 to 11.6 cents per gallon, effective April 1, 1981, and decreased from 11.6 to 11.4 cents per gallon, effective July 1, 1981.

Motor vehicle and operators' license tax. Rate increases became effective July 1, 1980.

MICHIGAN

Motor vehicle and operators' license tax. Initiated staggered registration system, effective October 1, 1979.

MINNESOTA

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent, effective July 1, 1981.

Motor fuel sales tax. Tax rate increased from 11 to 13 cents per gallon, effective June 1, 1981.

Motor vehicle and operators' license tax. Rate increases became effective June 1, 1981.

MONTANA

Individual income tax. A moratorium on withheld taxes was in effect for the months of November and December 1980. In addition, tax brackets indexed, standard deduction increased, and personal income surtax repealed, applicable to the 1981 tax liability.

NEBRASKA

Motor fuel sales tax. Tax rate allowed to change on a monthly basis. Recent rate changes were as follows: From 10.5 to 13.6 cents per gallon, effective October 1, 1980; from 13.6 to 13.7 cents per gallon, effective April 1, 1981; and from 13.7 to 13.9 cents per gallon, effective May 1, 1981.

Tobacco product sales tax. Rate increases became effective August 30, 1981.

Individual income tax. Tax rate is a percentage of adjusted Federal income tax liability. Percent rate changes and applicable dates were: January 1, 1979, from 16 to 18 percent; and January 1, 1980, to 15 percent. In addition, there was a moratorium on withheld taxes in effect for the month of December 1980.

Corporation net income tax. Tax rates increased applicable January 1, 1979, and decreased applicable January 1, 1980.

NEVADA

General sales and gross receipts tax. Tax rate increased from 3.5 to 5.75 percent, effective May 1, 1981.

Motor fuel sales tax. Tax rate increased from 6 to 10.5 cents per gallon, effective July 1, 1981.

Alcoholic beverage sales tax. Rate increases became effective July 1, 1981.

Motor vehicle and operators' license tax. Rate increases became effective July 1, 1981.

NEW HAMPSHIRE

Motor fuel sales tax. Tax rate increased from 11 to 14 cents per gallon, effective July 1, 1981.

Corporation net income tax. A 13.5 percent surtax is imposed, applicable July 1, 1981.

Motor vehicle and operators' license tax. Rate increases became effective July 1, 1981.

NEW JERSEY

Corporation net income tax. Tax rate increased from 7.5 to 9.0 percent, effective January 1, 1980.

NEW MEXICO

General sales and gross receipts tax. Tax rate decreased from 3.75 to 3.5 percent, effective July 1, 1981.

Motor fuel sales tax. Tax rate increased from 7 to 8 cents per gallon, effective July 1, 1980, and from 8 to 9 cents per gallon, effective July 1, 1981.

Individual income tax. Tax rates reduced, applicable January 1, 1981.

Corporation net income tax. Tax rates reduced, applicable January 1, 1981.

NORTH CAROLINA

Motor fuel sales tax. Tax rate increased from 9 to 12 cents per gallon, effective July 1, 1981.

Motor vehicle and operators' license tax. Rate increases became effective July 1, 1981.

NORTH DAKOTA

Individual income tax. Tax rates reduced applicable January 1, 1981.

Corporation net income tax. Tax rates reduced applicable starting with the 1981 tax liability.

Motor vehicle and operators' license tax. Rate increases became effective July 1, 1981.

OHIO

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent, effective January 1, 1981, and decreased from 5 to 4 percent, effective July 1, 1981.

Motor fuel sales tax. Tax rate increased from 7 to 10.3 cents per gallon, effective July 1, 1981.

Alcoholic beverage sales tax. Rate increases became effective January 1, 1981.

Corporation net income tax. A 15 percent surtax is imposed applicable starting with the 1981 tax liability.

Motor vehicle and operators' license tax. Initiated staggered vehicle registration system effective January 1, 1980.

OKLAHOMA

Alcoholic beverage sales tax. Rate increases became effective January 1, 1981.

OREGON

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

PENNSYLVANIA

Corporation net income tax. Rate increases became effective July 1, 1981.

Motor vehicle and operators' license tax. Initiated staggered registration system effective April 1, 1980.

RHODE ISLAND

Motor fuel sales tax. Tax rate increased from 10 to 12 cents per gallon, effective June 1, 1981.

SOUTH CAROLINA

Motor fuel sales tax. Tax rate increased from 10 to 11 cents per gallon, effective October 1, 1980, and from 11 to 13 cents per gallon, effective September 1, 1981.

Alcoholic beverage sales tax. Rate increases became effective July 1, 1981.

Motor vehicle and operators' license tax. Initiated staggered registration system and increased tax rates, effective October 1, 1980.

SOUTH DAKOTA

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent, effective April 1, 1980, and decreased from 5 to 4 percent, effective July 1, 1981. Tax rate on food remained unchanged at 4 percent.

Motor fuel sales tax. Tax rate increased from 9 to 12 cents per gallon, effective April 1, 1980, and from 12 to 13 cents per gallon, effective April 1, 1981.

Tobacco product sales tax. Rate increases became effective July 1, 1981.

Alcoholic beverage sales tax. Rate increases became effective July 1, 1981.

TENNESSEE

Motor fuel sales tax. Tax rate increased from 7 to 9 cents per gallon, effective June 1, 1981.

Alcoholic beverage sales tax. Rate increases became effective July 1, 1981.

UTAH

Motor fuel sales tax. Tax rate increased from 9 to 11 cents per gallon, effective July 1, 1981.

VERMONT

Motor fuel sales tax. Tax rate increased from 9 to 11 cents per gallon, effective June 1, 1981.

Alcoholic beverage sales tax. Rate increases became effective July 1, 1981.

Motor vehicle and operators' license tax. Rate increases became effective July 1, 1981.

VIRGINIA

Motor fuel sales tax. Tax rate increased from 9 to 11 cents per gallon, effective July 1, 1980.

WASHINGTON

Motor fuel sales tax. Tax rate increased from 12 to 13.5 cents per gallon, effective July 1, 1981.

Tobacco product sales tax. Rate increases became effective July 1, 1981.

Alcoholic beverage sales tax. Rate increases became effective July 1, 1981.

WEST VIRGINIA

General sales and gross receipts tax. Tax rate increased from 3 to 5 percent, effective June 1, 1981. In addition, food products exemption to be phased in, with the rate dropping from 2 to 1 percent on July 1, 1980, and to zero on July 1, 1981.

Alcoholic beverage sales tax. Rate increases became effective July 1, 1981.

Motor vehicle and operators' license tax. Rate increases became effective July 10, 1981.

WISCONSIN

Motor fuel sales tax. Tax rate increased from 7 to 9 cents per gallon, effective May 1, 1980, and from 9 to 13 cents per gallon, effective August 1, 1981.

Tobacco product sales tax. Rate increases became effective August 1, 1981.

Alcoholic beverage sales tax. Rate increases became effective August 1, 1981.

APPENDIX B
Seasonal Factors for Tax Collections, Third Quarter of 1981 and Prior Periods

Period	Level of tax-imposing government		Type of tax						
	State	Local	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other
QUARTERS									
1981:									
3D QUARTER	93.0	86.3	83.5	96.4	102.0	97.1	77.8	80.5	90.2
2D QUARTER	112.2	84.5	82.7	99.4	98.7	109.2	140.1	110.0	119.3
1ST QUARTER	101.1	99.7	97.2	104.8	97.3	94.1	107.2	131.9	100.5
1980:									
4TH QUARTER	93.7	129.5	136.6	99.4	101.9	99.7	74.9	77.9	89.8
3D QUARTER	93.0	86.2	83.2	96.4	102.1	96.9	77.9	80.0	90.4
2D QUARTER	112.3	84.9	83.4	99.5	98.9	109.2	139.8	110.2	119.3
1ST QUARTER	101.1	99.0	96.2	104.7	97.0	94.3	107.7	132.6	100.5
1979:									
4TH QUARTER	93.6	130.0	137.3	99.3	101.7	99.7	74.7	77.3	89.6
3D QUARTER	92.8	86.0	82.9	96.5	102.4	96.5	77.7	79.5	90.6
2D QUARTER	112.4	85.5	84.4	99.7	99.3	109.5	139.6	110.0	119.3
1ST QUARTER	101.3	97.8	94.6	104.5	96.5	94.5	108.4	134.7	100.5
1978:									
4TH QUARTER	93.5	130.8	138.2	99.1	101.3	99.5	74.3	75.8	89.2
3D QUARTER	92.7	85.9	82.6	96.6	103.0	96.0	77.4	78.8	90.8
2D QUARTER	112.6	86.2	85.4	100.1	99.7	109.8	139.6	109.4	119.7
1ST QUARTER	101.4	96.4	93.1	104.2	95.8	94.9	109.0	137.8	100.4
1977:									
4TH QUARTER	93.3	131.6	138.9	99.0	101.0	99.4	74.1	73.5	88.8
3D QUARTER	92.4	85.9	82.6	96.6	103.6	95.4	76.8	78.5	90.8
2D QUARTER	112.9	87.0	86.3	100.6	100.2	110.4	140.2	108.5	120.4
1ST QUARTER	101.7	94.5	92.1	103.7	94.9	95.2	109.1	141.9	100.3
1976:									
4TH QUARTER	93.1	133.4	139.9	98.9	100.7	99.0	74.0	71.3	88.3
3D QUARTER	92.1	86.0	83.2	96.8	104.4	94.8	75.9	77.6	90.8
2D QUARTER	113.2	87.5	86.5	101.3	100.7	111.0	141.3	107.4	121.0
1ST QUARTER	101.9	92.1	89.4	102.9	94.1	95.9	108.8	145.8	100.3

Note: The adjustment factors shown in this table have been developed from unadjusted data collected in this survey from the first quarter of 1970 to third quarter 1981. The adjustment factors reflect the elimination of seasonal variation only. See text. Adjusted tax collections in table 2 are derived by dividing these factors (expressed as ratios) into the unadjusted data for the tax grouping shown above. The figure for total tax collections, adjusted, was derived by summing the adjusted data for the individual types of taxes.